IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Income Tax Appeal No. 440 of 2001
Old No. 106 of 1999

1. The Commissioner of Income Tax, Meerut.
2. The Income Tax Officer, Special Ward-1, Dehradun. ……. Appellants

Versus

Atwood Oceanics International S.A.,
As agent of Mr. E. Comeaux. …… Respondent

Mr. S.K. Posti, Advocate for appellants.
None for the respondent.

Coram: Hon'ble S.H. Kapadia, C.J.
Hon'ble M.M. Ghildiyal, J.

Date: 03.11.2003

PC:-

Affidavit proving service taken on record.

The matter is squarely covered by our decision dated 16th October 2003 in Income Tax Act Appeal No. 438 of 2001; The Commissioner of Income Tax, Meerut & another V/s Atwood Oceanics International S.A. as agent of Mr. Gene Little.

The questions raised before us are as follows:-

QUESTIONS:

(1) "Whether, the Tribunal was right in holding that the Continental Shelf to the exclusive economic zone did not form part of India prior to 1.4.1983 for the purposes of Income Tax Act, 1961?"

(2) "Whether, the Tribunal was right in holding that salary income earned by the employee for services rendered on the rig before 1.4.1983 in the off shore areas outside the Territorial Waters of India was not chargeable to tax under Income Tax Act, 1961 for the assessment year 1983-84?"

ANSWER:

For reasons given in our above judgment, we answer both the questions in the affirmative that is in favour of the assessee and against the Department.

Appeal disposed of. No order as to costs.

(M.M. Ghildiyal, J.) **(S.H. Kapadia, C.J.)**

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